

**VA-8453**

**Virginia Individual Income Tax Declaration for Electronic Filing**  
**DO NOT SEND THIS VA-8453 TO THE VA DEPT. OF TAXATION OR THE IRS.**  
**IT MUST BE MAINTAINED IN YOUR FILES!**

IRS Declaration Control Number (DCN)

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2008

First name and initial (if joint or combined return, enter both)	Last Name	B Your Social Security # - -
Present Home Address		A Spouse's Social Security # - -
City, State and Zip Code		On-line filed return

Part I Tax Return Information	A Spouse	B Yourself
1. Federal Adjusted Gross Income (Form 760CG, line 1; 760PY, line 6, columns B & A; line 4; Form 763, line 6)		
2. Virginia Adjusted Gross Income (Form 760CG, line 9; 760PY, line 10, columns B & A; Form 763, line 10)		
3. Taxable Income (Form 760CG, line 14; 760PY, line 15, columns B & A; Form 763, line 15)		
4. Virginia Income Tax (Form 760CG, line 17; 760PY, line 16, columns B & A; Form 763 line 18)		
5. Withholding (Form 760CG, line 18b and a; 760PY, lines 18b & 18a; Form 763, lines 19a & 19b)		
6. Amount you Owe (Form 760CG; Form 760PY, line 26; Form 763, line 27)		
7. Refund (Form 760CG; 760PY, line 27; Form 763, line 28)		

**Part II Declaration of Taxpayer**

8a. ☐ I consent that my refund be directly deposited as designated on my 2008 Virginia income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

b. ☐ I do not want direct deposit of my refund or I am not receiving a refund.

c. ☐ I authorize the Virginia Department of Taxation and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated on my 2008 Virginia income tax return for payment of my state taxes owed on this return and/or a payment of estimated tax. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I declare under penalties of perjury that I have compared the information on my return with the information I have provided to my electronic return originator and that the amounts described in Part I above agree with the amounts shown on the corresponding lines of my 2008 Virginia individual income tax return. To the best of my knowledge and belief, my return is true, correct and complete. I consent that my return including this declaration and accompanying schedules and statements be sent to the Internal Revenue Service (IRS) by my electronic return originator and by the IRS to the Virginia Department of Taxation. This declaration is to be retained by the ERO or transmitter as validation of my electronically filed Virginia income tax return.

_____ Your Signature	_____ Date	_____ Spouse's Signature (If Filing Status 2 or 4, BOTH must sign)	_____ Date
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**Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer**

I declare that I have reviewed the above taxpayer's return and that the entries on this form are complete and correct to the best of my knowledge. I have obtained the taxpayer's signature on Form VA-8453 before submitting this return to the Internal Revenue Service (IRS) and the Virginia Department of Taxation. I have provided the taxpayer with a copy of all forms and information to be filed with the IRS and the Virginia Department of Taxation, and have followed all other requirements as described in Pub. 1345, Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2008) and any requirements specified by the Virginia Department of Taxation. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which preparer has any knowledge

ERO's Signature	Date	SSN
Firm's name (or yours if self-employed)	Paid Preparer? <input type="checkbox"/> Y <input type="checkbox"/> N	Self-employed? <input type="checkbox"/> Y <input type="checkbox"/> N
Address, City, State and Zip	EIN	
Paid Preparer's Signature	Date	SSN
Firm's name (or yours if self-employed)	Self-employed? <input type="checkbox"/> Y <input type="checkbox"/> N	
Address, City, State and Zip	EIN	

## Purpose of Form

Use Form VA-8453 to:

- ◆ Authenticate the electronic portion of Form 760CG, 760PY or 763;
- ◆ Authorize the ERO to transmit via a third party transmitter or authorize the on-line filing company to transmit, and
- ◆ Provide the taxpayer's consent to directly deposit any overpayment.

## When and Where to File

This form must be retained by the preparer/ERO for three (3) years or for online filed returns, the taxpayer must retain for three (3) years once the Virginia acknowledgment is received. For taxpayer-prepared returns, the transmitter must retain the form. Preparers, ERO's, transmitters and or taxpayers must make the documents available to the Department of Taxation upon request.

## Line Instructions

**Declaration Control Number (DCN)**-The DCN is a 14 digit number assigned by the electronic filing software to each taxpayer's return. It must be clearly typed or printed in the top left corner. The ERO should enter this number only after the Virginia acknowledgment is received.

**Name, Address, and Social Security Number**-If the taxpayer received a mailing label from the Virginia Department of Taxation, place the label in the name area. Cross out any errors and print the correct information. Add any missing items such as apartment number. If the taxpayer did not receive a label, print or type the information in the space provided. Please verify that the social security number (SSN) is clear and correct. If it is a joint or combined return, be sure the names and SSN's are listed in the same order.

**P.O. Box**-If the post office does not deliver mail to the taxpayer's home and the taxpayer has a P.O. Box, enter the box number instead of the home address.

**On-line Filed Return**-This box should only be checked if the return is filed by the taxpayer via the Internet.

## Part I-Tax Return Information

**Line 5**.-Do not include any withholding from Form 4852, Substitute W-2 or withholding paid to another state.

## Part II-Declaration of Taxpayer

Taxpayers must check all applicable boxes on lines 8a through 8c.

If there is an amount on line 6 and the taxpayer checks box 8b and is paying by check or money order, mail the payment by May 2, 2004 with form 760-PMT to the applicable address shown in the instruction booklet

If the taxpayer checks box 8a **OR** 8c, the taxpayer must ensure that the following information relating to the financial institution account is provided in the tax preparation software:

- Routing number
- Account number
- Type of account (checking or savings)
- Refund for overpayment returns (**Note:** refund will be deposited into taxpayer's account five to seven business days from date filed.)
- Debit amount for tax due returns (**Note:** debit from taxpayer's account will occur five to seven business days from date filed.)

## Part III-Declaration of Electronic Return Originator (ERO) and Paid Preparer

The Department of Taxation requires the ERO's signature.

A paid preparer must sign Form VA-8453 in the space for Paid Preparers. Only handwritten signatures are acceptable. If the paid preparer is also the ERO, do not complete the paid preparer section. Instead, check the box labeled "Check if also paid preparer".

**Automated Refund Information**-Refund information is available on Tele-Tax. See the instruction booklet for Form 760CG for a list of Tele-Tax information telephone numbers.